

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 16776
[REDACTED])	
)	DECISION
Petitioner.)	
_____)	

[Redacted] (petitioner) protests the Notice of Deficiency Determination issued by the staff of the Idaho State Tax Commission (Commission) dated May 13, 2002, asserting additional liabilities for Idaho income tax and interest in the total amounts of \$3,546 and \$8,159 for 1998 and 1999, respectively.

The Tax Commission staff found that the petitioner had failed to file Idaho income tax returns for the years here in question. The petitioner did not assert either that she was not required to file Idaho income tax returns or that she had filed the required returns. In her letter of protest, she indicated that the returns should be completed and filed by the first part of August, 2002. At this date, it appears that the returns have not been filed.

The Commission's staff computed the liability asserted based upon sales reported for sales and use tax purposes. The petitioner has the burden of establishing both the facts and law to support deductions allowed. *AIA Services Corp. v. Idaho State Tax Comm'n*, 136 Idaho 184, 187, 30 P.3d 962, 965 (2001); *Potlatch Corp. v. Idaho State Tax Comm'n*, 128 Idaho 387, 389, 913 P.2d 1157, 1159 (1996). The petitioner has provided neither factual basis nor legal argument to justify a reduction of the amount asserted in the Notice of Deficiency.

WHEREFORE, the Notice of Deficiency Determination dated May 13, 2002 is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the petitioner pay the following tax, penalty, and interest (calculated to February 15, 2003):

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1998	\$ 2,367	\$ 592	\$ 677	\$ 3,636
1999	5,723	1,431	1,329	8,483
			TOTAL DUE	<u>\$12,119</u>

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the petitioner's right to appeal this decision is enclosed with this decision.

DATED this _____ day of _____, 2002.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this ____ day of _____, 2002, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]